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IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
DONNA DILORETO, Revenue Officer,

Petitioners,

v.

RAY MOSELEY,

Respondent.

CV 08 0107  
VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, DONNA  
DILORETO, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections  
7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner DONNA DILORETO is and at all times mentioned herein was an  
employee and officer of the Internal Revenue Service of the United States Department of the  
Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions  
described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and  
7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and  
301.7603-1).

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1           3.       Petitioner **DONNA DILORETO** is and at all times mentioned herein was  
2 attempting in the course of authorized duties to ascertain the assets and liabilities of **RAY**  
3 **MOSELEY** in order to prepare a Collection Information Statement relative to the collection of  
4 certain unpaid tax liabilities of **RAY MOSELEY**.

5           4.       Petitioner **DONNA DILORETO** is and at all times herein was attempting in the  
6 course of authorized duties to have respondent produce for inspection, examination and copying  
7 by petitioner certain records possessed by respondent which are relevant and material to his  
8 attempt to ascertain the assets and liabilities of **RAY MOSELEY**, for purposes of preparing a  
9 Collection Information Statement.

10          5.       Respondent **RAY MOSELEY**'s last known address is 1122 Ruby Street,  
11 Redwood City, CA 94061, which is within the venue of this Court.

12          6.       Petitioner **DONNA DILORETO** is informed and believes that said respondent is  
13 in possession and control of records, paper and other data regarding income, assets and liabilities,  
14 and other matters covered by said petitioner's inquiry and to which petitioners do not otherwise  
15 have access, possession, or control.

16          7.       On October 19, 2007, in accordance with law, petitioner **DONNA DILORETO**  
17 served a summons on respondent **RAY MOSELEY** in respect to the subject matter described in  
18 paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at the last and usual  
19 place of abode of the respondent **RAY MOSELEY**. The requirements of said summons are self-  
20 explanatory, and a true copy thereof is attached hereto as Exhibit A and is hereby incorporated by  
21 reference as a part of this petition.

22          8.       The items sought by the summons described in paragraph 7 above are relevant to  
23 and can reasonably be expected to assist in the preparation of the Collection Information  
24 Statement for **RAY MOSELEY**. It was and now is essential to completion of petitioner's  
25 inquiry regarding the preparation of the Collection Information Statement for **RAY MOSELEY**  
26 that respondent produce the items demanded by said summons.

27          9.       The respondent did not appear on November 19, 2007, as requested in the  
28 summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

**WHEREFORE**, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

B. That respondent be ordered by the Court to appear before the petitioner **DONNA DILORETO** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

SCOTT N. SCHOOLS  
United States Attorney

VERIFICATION

I, **DONNA DILORETO**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Redwood City, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12-28-07 at Redwood City, California.

*Donna Di Loreto*  
**DONNA DILORETO**



# Summons

## Collection Information Statement

In the matter of RAY MOSELEY, 1122 RUBY ST, REDWOOD CITY, CA 94061-2040

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 940 for the calendar periods ending December 31, 2003 and December 31, 2005 and Form 941 for the quarterly periods ending March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, December 31, 2004, March 31, 2005, June 30, 2005, September 30, 2005, December 31, 2005 and March 31, 2006

### The Commissioner of Internal Revenue

To: RAY MOSELEY

At: 1122 RUBY ST, REDWOOD CITY, CA 94061

You are hereby summoned and required to appear before DONNA DILORETO, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 07/01/2007 To 09/30/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

700 JEFFERSON, 2ND FLOOR, REDWOOD CITY, CA 94063-1833 (650) 298-0430

Place and time for appearance: At 700 JEFFERSON, 2ND FLOOR, REDWOOD CITY, CA 94063-1833



**IRS**

on the 19th day of November, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 19th day of October, 2007

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

DONNA DILORETO

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit A

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 10-19-07	Time 1:20 pm
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How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

*[Handwritten Signature]*

Title

*Revenue Officer*

I certify that the copy of the summons served contained the required certification.

Signature

*[Handwritten Signature]*

Title

*Revenue Officer*



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL  
160 SPEAR STREET, 9TH FLOOR  
SAN FRANCISCO, CA 94105  
(415) 227-5168  
FAX (415) 227-5159

NOV 28 2007

CC:SB:7:SF:1:GL-151980-07  
BSLaurie

Ray Moseley  
1122 Ruby Street  
Redwood City, CA 94061

Dear Mr. Moseley:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summonses served on you on October 19, 2007. Copies of those summonses are enclosed. Under the terms of the summonses, you were required to appear before Revenue Officer Donna DiLoreto on November 19, 2007.

Legal proceedings may be brought against you in the United States District Court for not complying with these summonses. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Donna DiLoreto  
Date: December 10, 2007  
Time: 9:00 A.M.  
Address: 700 Jefferson Ave., 2<sup>nd</sup> Floor  
Redwood City, CA 94063

CC:SB:7:SF:1:GL-151980-07 - 2 -

Any books, records or other documents called for in the summonses should be produced at that time. If you have any questions, please contact Revenue Officer Donna DiLoreto at (650) 298-0430, extension 105.

Sincerely,

By: /s/ **/s/ Thomas R. Mackin**

THOMAS R. MACKINSON  
Associate Area Counsel (San  
Francisco, Group 1)  
(Small Business/Self-Employed)

Enclosures (2):

Summons (Income Tax Return) originally served on October  
19, 2007

Summons (Collection Information Statement) originally  
served on October 19, 2007

CC: Revenue Officer Donna DiLoreto